

Regulation History

Types of Regulations: Sales and Use Tax, Special Taxes and Fees, Rules
for Tax Appeals

Regulations: 1705.1, 4903, 5240, 5241, 5242

Title: 1705.1, *Innocent Spouse or Registered Domestic Partner Relief from Liability*
4903, *Innocent Spouse or Registered Domestic Partner Relief from Liability*,
5240, *Persons Who May File, Contents of, and Manner of Filing*
Requests for Innocent Spouse Relief,
5241, *Acknowledgement and Review of Requests for Innocent Spouse Relief*
5242, *Requests for Reconsideration by the Board*

Preparation: Bradley M. Heller

Legal Contact: Bradley M. Heller

The State Board of Equalization proposes to adopt amendments to eliminate the requirement that individuals file a separate request to be considered for other equitable relief.

History of Proposed Regulation:

September 16-17, 2015	Public Hearing
July 17, 2015	OAL publication date; 45-day public comment period begins; Interested Parties mailing
July 2, 2015	Notice to OAL
May 27, 2015	Business Tax Committee, Board Authorized Publication (Vote 4-0)

Sponsor: NA

Support: NA

Oppose: NA